

Dear valued client,

This year we will be providing an additional optional service. Given the current IRS staff shortage, continuing IRS processing backlog, legislative changes, and advance tax payments/credits, we saw a lot of notices issued over the past year. We anticipate this trend will continue as the IRS may be processing payments after returns have been filed, applying payments/refunds to incorrect tax years, and/or requesting additional information to reconcile advanced payments and credits.

As your tax professional, we are ready and able to assist you in responding to any notice from the IRS. All notices must be read, analyzed, and responded to promptly.

Please be aware that our fee for responding to a notice will be based upon the time and difficulty of the issue. While our fee for responding to any IRS notice is not included in your tax preparation fee, our fees are reasonable and commensurate with the service provided.

This year we will provide you with the option of paying a \$50 tax notice fee with your tax return preparation. In the event that you receive a tax notice for the current filing year, we will read, analyze, and respond to the notice accordingly without further charge. If the notice creates the need for additional forms to be filed, as a result of taxpayer omitted information, you will be billed for the preparation of those forms (as you would have been during tax return preparation, had you provided the information at the time). Should you opt out of the \$50 tax notice fee we will still respond to any IRS notices, but you will be billed at our hourly rate for professional services.

Feel free to contact our office with any questions.

Thank you,



Angela Leasure, CPA  
Leasure CPA & Associates, Inc.